American Accounting Association Annual Report
Journal of the American Taxation Association

For the Year Ending December 31, 2024

I. INTRODUCTION

The Journal of the American Taxation Association (*JATA*) is a research publication of the American Taxation Association, an organization that promotes the study of, and the acquisition of knowledge about, taxation. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

This annual report, which documents the activities of *JATA* for calendar year 2024, presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, this report updates readers on submission and decision information, new initiatives, policy changes, and modifications to the journal's editing team, as well as expressing our gratitude to *ad hoc* editors and reviewers. It also directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its expanded website: https://aaahq.org/Research/Journals/The-Journal-of-the-American-Taxation-Association.

II. COMMENTARY BY THE SENIOR EDITOR

It has been my pleasure and privilege to be the Senior Editor since June 1, 2023. The *JATA* editorial process has not changed from that of the prior editors. Amy M. Hageman (Kansas State University), Daniel P. Lynch (University of Wisconsin–Madison), and Stephanie Sikes (University of Illinois Chicago) serve as editors. The editorial team also regularly relies on excellent *ad hoc* editors, including Timothy J. Rupert (Northeastern University) and Diana Falsetta (University of Miami).

As Senior Editor, my first obligation is to promote the study of taxation across a wide variety of dimensions including subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the journal*,* and through presentation at the *JATA* Annual Conference. Where appropriate, the editorial team provides detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work. We value the time of authors, reviewers, and readers, and aim to publish relevant and rigorously executed academic studies in a timely fashion. The average turnaround time for decisions in 2024 was 46 days.

A key initiative in my role as Senior Editor is to reflect the breadth of the AAA membership in terms of research topic, research methodology, and the varied identities and backgrounds of our researchers, as well as those who serve as editors, editorial board members, and reviewers for the journal. We have also solicited articles in the tax space relevant to issues of Diversity, Equity, and Inclusion (DEI) for a Special Section of the journal. We have received two submissions so far and are co-hosting with the AAA Diversity Section two virtual workshops in 2025 for authors to get feedback on their work prior to submitting for the Special Section. Another initiative is to better recognize the excellent work done by reviewers for the journal. To this end, we created a new award for the best reviewer for the journal over the past year, which we presented for the first time at the 2025 American Taxation Association Midyear Meeting. I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Stacie Kelley; Past-President Jenny Brown; the ATA Board of Trustees; and the ATA Publications Committee. The entire *JATA* editorial team extends a thank you to the AAA for their support. Finally, I invite feedback on how we can continue to improve the dissemination of tax research ideas and the impact of the journal.

—Lisa De Simone, The University of Texas at Austin

III. EDITORIAL PROCESS

AAA staff and their editorial partners perform an initial quality control (QC) check of new submissions to the journal to ensure the manuscript files are prepared in accordance with AAA guidelines. Successful submissions are forwarded to the senior editor, who also performs an initial screening, this time focusing on the paper's subject and methods. Papers that do not meet the journal's mission and scope are desk rejected. Otherwise, the senior editor assigns the paper to an editor for review. Based on the topic of the research and the research methodology, the editor selects the reviewers. The reviewers provide detailed evaluations about each paper's strengths and weaknesses as well as the publication recommendation. A "double blind" review process is followed, so the author(s) remain anonymous to the reviewers and *vice versa*. The editor then evaluates the reviews and makes an editorial decision based on the reviews and their own consideration of the paper. The paper may then be rejected, conditionally accepted, or sent back to the author, with the editor requesting

that they revise the manuscript according to the evaluation of the reviewers and/or editor and then resubmit. The paper repeats this process until a final decision is reached. Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: https://aaahq.org/Research/Journals/The-Journal-of-the-American-Taxation-Association

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2024. Column (a) reports the number of manuscripts that began the year in-process, which means a manuscript that may be (1) a new submission that has not been assigned to an editor or reviewers, (2) waiting for one or more reviewers to submit their report, (3) waiting for the editor to write the decision letter, or (4) waiting for the senior editor to release the decision letter. Once the editor's decision letter is sent to the authors, the manuscript is no longer considered to be "in process." Column (f) reports the number of in-process manuscripts at the end of each year.

- Column (b) of Table 1 reports the number of new submissions by year.
- Column (c) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (d) reports the number of manuscripts available for evaluation during 2024, which is equal to the sum of columns (a) through (c) (i.e., manuscripts in process at the beginning of the year, plus new submissions, plus resubmissions).
- Column (e) of Table 1 reports the number of decision letters issued each year. These numbers include first-round rejections, subsequent round rejections, invitations to revise and resubmit, and conditional and final acceptances.

The decision letters in column (e) include 0 desk rejections in 2024.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) − (e) = (f)
2024	13	31	42	86	71	15

Acceptance/Rejection Rate

Table 2 provides information on the journal's acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in the past seven years. Column (a) presents the number of submissions each year, which is the same as column (b) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2024. Specifically, for each cohort year,

- Columns (b) and (c) report the number and percentage of submissions that have been rejected;
- Columns (d) and (e) present the number and percentage of submissions for which no final decision has been made; and
- Columns (f) and (g) present the number and percentage of submissions that have been accepted, respectively.

Thus, this table reveals the ultimate outcome of each year's cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes a few years.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2024	31	16	52%	13	42%	2	6%
2023	50	23	46%	8	16%	19	38%
2022	38	23	61%	3	8%	12	21%
2021	42	26	62%	0	0%	16	38%
2020	54	41	76%	0	0%	13	24%

American Accounting Association

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of the *ad hoc* editors who selflessly agree to occasionally step into the editor's role when needed, as well as the many colleagues who act as *ad hoc* reviewers, listed in Appendix A, and generously share their insight and expertise to help evaluate and improve submissions. We are also beholden to our Editorial Board members, who are listed on the journal website, and whose expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations.

APPENDIX A

Ad Hoc Editors
Alexander Edwards, University of Toronto
Diana Falsetta, University of Miami
Sean T. McGuire, Texas A&M University
Sonja Olhoft Rego, Indiana University
Timothy J. Rupert, Northeastern University
Brian C. Spilker, Brigham Young University

Ad Hoc Reviewers
Jillian Adams, University of Waterloo
Hannah Antinozzi, The University of Memphis
Jennifer L. Blouin, University of Pennsylvania
Kathleen Boylen, University of Wisconsin–Madison
James A. Chyz, The University of Tennessee
William Ciconte, University of Illinois Urbana-Champaign
Diana Falsetta, University of Miami
Andrew G. Finley, Claremont McKenna College
Davidson Gillette, East Carolina University
Stephen A. Glaeser, The University of North Carolina at Chapel Hill
Nathan C. Goldman, North Carolina State University
John Russ Hamilton, Southern Methodist University
Michelle K. Harding, Virginia Tech
Bradford Hepfer, Texas A&M University
Hansol Jang, National University of Singapore
David G. Kenchington, Arizona State University
Allison P. Koester, Georgetown University
Linda K. Krull, University of Oregon
Stacie K. Laplante, University of Wisconsin–Madison
Kelvin K. F. Law, Nanyang Technological University
Yoojin Lee, California State University, Long Beach
Rebecca Lester, Stanford University
Christina Lewellen, North Carolina State University
Stephen J, Lusch, University of Kentucky
Mary Marshall, Portland State University
Mollie Mathis, Auburn University
Stevanie S. Neuman, University of Missouri
Benjamin Osswald, University of Illinois Urbana-Champaign
Jon D. Perkins, Iowa State University
Max Pflitsch, Technical University Dortmund
Robin R. Radtke, Clemson University
Scott G. Rane, University of Florida
David M. P. Samuel, Singapore Management University
Casey Schwab, University of North Texas
Jeri K. Seidman, University of Virginia
Bridget M. Stomberg, Indiana University Bloomington
Erin M. Towery, University of Georgia
Cinthia Valle Ruiz, IESEG School of Management
Brian Williams, Indiana University Bloomington
Betty Bin Xing, Baylor University
Benjamin Yost, Boston College